

MAINE REVENUE SERVICES - APPLICATION FOR SALES TAX REGISTRATION ONLY
FOR USE BY SOLE-PROPRIETORSHIP OWNERS WITH NO EMPLOYEES

Return Application by fax (207) 287-3733 or mail to:

Department of Labor, Central Registration Section, P.O. Box 1057, Augusta, ME 04332-1057



SECTION 1 — TAXPAYER INFORMATION

1. BUSINESS INFORMATION

Owner Name _____

Social Security Number _____

Primary Mailing Address _____

E-mail address _____

Business Trade Name (if any) _____

Business Phone Number _____

Street Address of Business Location (Physical Location) _____

2. BUSINESS DESCRIPTION/PRINCIPAL ACTIVITY (for example: wholesale, retail, contractor, etc.): _____

3. DO YOU OWN OTHER BUSINESSES? ☐ Yes ☐ No

(If you do not own other businesses, skip to #4)

Other Business Name _____

Other Business Name _____

Fed. Employer's ID No. (EIN) _____

Federal Employer's ID No. (EIN) _____

Address _____

Address _____

4. BUSINESS OWNERSHIP INFORMATION

Business Ownership Date: ____ - ____ - ____

If this is a new start-up, check here and go to #5: ☐

How did you get the business? ☐ Purchase

☐ Foreclosure Sale

Did you get all of the previous owners business or assets? ☐ Yes ☐ No

☐ Merger

☐ Bankruptcy Sale

Did the previous owner retain a portion of the old business? ☐ Yes ☐ No

Other (describe) _____

Previous Business Name _____

Previous Business Address _____

Did the previous owner do business in Maine? ☐ Yes ☐ No

Did the previous owner have employees in Maine? ☐ Yes ☐ No

Previous Owner's: Federal EIN/SSN _____

Sales Tax Registration No. _____

UC Employer Account No. _____

Service Provider Tax Registration No. _____

SECTION 5 — SALES AND USE TAX

5. BUSINESS TRADE NAME: _____

6. Select only one registration. ☐ SALES & USE TAX REGISTRATION OR ☐ USE TAX REGISTRATION ONLY:

7. REGISTRATION DATE FOR SALES/USE TAX: ____ / ____ / ____ (This is the date you began selling goods or making rentals, providing services, performing oil changes or making purchases subject to sales tax, use tax or recycling assistance fees.)

8. DESCRIBE THE TYPES OF GOODS SOLD, RENTALS MADE, SERVICES PROVIDED AND/OR TAXABLE PURCHASES MADE: _____

9. WILL YOU BE ENGAGED IN ANY OF THESE ACTIVITIES: SELLING - PREPARED FOODS, TIRES, LEAD ACID BATTERIES OR FUEL/ ELECTRICITY TO A MANUFACTURER; RENTAL OF LIVING SPACE AT A CONDOMINIUM,* VACATION HOME,* COTTAGE,* HOTEL, MOTEL OR ROOMING HOUSE; OR RENTAL OF AUTOMOBILES? ☐ Yes ☐ No

*more than 14 days per calendar year

10. FILING FREQUENCY: Choose the filing frequency that applies to your estimated sales tax liability. Make entries **ONLY** in the section that applies to you.

NONSEASONAL BUSINESS

OR

SEASONAL BUSINESS

(If your business will be open all year, use this section.)

(If your business will be open for only part of the year, check the months that apply.)

Filing Frequency

Estimated Tax Liability is

<input type="checkbox"/> Monthly	\$600.00 or more per month
<input type="checkbox"/> Quarterly	\$100.00-\$599.99 per month
<input type="checkbox"/> Semi-Annually	\$0.00-\$99.99 per month
<input type="checkbox"/> Annually	Less than \$50.00 per year

<input type="checkbox"/> January	<input type="checkbox"/> May	<input type="checkbox"/> September
<input type="checkbox"/> February	<input type="checkbox"/> June	<input type="checkbox"/> October
<input type="checkbox"/> March	<input type="checkbox"/> July	<input type="checkbox"/> November
<input type="checkbox"/> April	<input type="checkbox"/> August	<input type="checkbox"/> December

11. WHAT DO YOU ESTIMATE THAT YOUR ANNUAL GROSS SALES WILL BE? \$ _____

(Your application cannot be processed if this question is not completed.)

12. CONSOLIDATED REPORTING INFORMATION: You must have two or more business locations with the same owner and federal EIN or SSN.

☐ I request to file consolidated sales/use tax returns.

If you are currently filing consolidated and are adding a location, what is your current consolidated number? _____

13. SALES/USE TAX ACCOUNT ADDRESS FOR RETURNS AND NOTICES: Check if same as primary address: ☐

Address: _____

Email Address: _____

Attention: _____

Telephone: _____

I certify that the information contained in each section of this application is true, correct and complete to the best of my knowledge and belief. This application must be signed by an owner or personal representative.

SIGNATURE

TITLE

DATE

TELEPHONE NUMBER

PLEASE PRINT OR TYPE YOUR NAME

SPECIFIC INSTRUCTIONS

SECTION 1 – TAXPAYER INFORMATION

1. Enter your name as the legal name of the business. Your social security number must be entered in order to process the application. For a sole proprietorship business only one social security number can be used. Enter the primary address as the address that you wish to receive Maine sales tax-related correspondence. Enter the e-mail address where you wish to receive Maine sales tax-related e-mail correspondence. List the trade name (or d.b.a.) and the telephone number of the business. List the physical address of the business location.
2. Provide a brief description of the type of business.
3. Provide the names, EINs, and addresses of other businesses you own. Attach additional sheets if more space is needed.
4. Indicate how your business was acquired. If you are establishing a new business with no previous owner, check the start-up box. If you acquire a business, trade or organization or substantially all the assets of another, who at the time was an employer, you are considered a successor. If you check the “Other” box, provide a brief explanation.

SECTION 5 – SALES & USE TAX

5. Enter your business name (trade name or doing business as name) if different from the owner's name entered in Section 1.
6. Persons who do not make sales, but make purchases for use in Maine that are subject to Maine sales tax (taxable purchases) must register to file use tax returns. Select one type of registration.
7. Enter the date you began selling goods or making rentals, providing services or making purchases subject to sales tax, use tax or recycling assistance fees.
8. A business description for sales/use tax registration purposes is required.
10. If a nonseasonal business, select the filing frequency that best applies. If a seasonal business, check the boxes for the months the business will be open. Checking Seasonal requires a monthly return for each month your business will be open.
12. To file consolidated sales/use tax returns, you must have two or more business locations with the same owner and use the same Employer Identification Number or social security number.
13. Enter your business address. Sales/use tax returns will be mailed to this address. Complete only if different from the owner's address entered in Section 1. **Do not enter a paid preparer's address.**